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March 19, 2008

Dwayne Breger, Ph.D
Manager, Renewable Energy & Climate Change Group
Massachusetts Division of Energy Resources
100 Cambridge Street, Suite 120
Boston, Massachusetts 02114

RE: Twin Rivers Technologies Quincy, LLC - Statement of Qualification

Dear Mr. Breger:

As you know, Twin Rivers Technologies, Quincy, LLC, ("Twin Rivers" or "TRT") recently submitted a Statement of Qualification for operating a small (500KW) turbine, associated with its existing boilers that utilize a natural byproduct of our Oleochemical process (called "Natural Oil Byproduct" or "NOB"), at our processing facility in Quincy, Massachusetts. We understand that the Commonwealth has embarked on a review of the use of Biofuels generally, in light of questions regarding sustainability. You suggested that we summarize our use of NOB so that the Commonwealth has the necessary facts to understand the nature of our fuel, and why the larger issues surrounding Biofuel use should not delay or hinder our use of NOB.

1. Twin Rivers operates two manufacturing facilities—in Cincinnati, Ohio and Quincy, Massachusetts. We are one of the leading Oleochemical producers in North America.
2. We make various products for use in various consumer, industrial, and food applications with the most significant being cleaning and softening agents for the fabric care industry, and industrial emulsifiers and lubricants. These products are made from various oils, including tallow, soybean oil, and highly refined coconut oil.
3. During the manufacturing process, a byproduct or "residual" stream is produced. This byproduct, called NOB, has a BTU value comparable to #2 diesel oil with emissions characteristics better than low sulfur diesel. In fact, this product has virtually no sulfur in its emissions and significantly lower emissions than both #2 and especially #6 oils.
4. As part of our sustainability program TRT began using NOB in 2001. Since that time we have substituted up to half of TRT's #6 diesel fuel with NOB, allowing us to reduce our

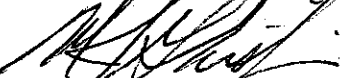
carbon footprint, our greenhouse gas output and achieve greater independence from foreign oil.

5. On an annual basis, we use 2.5 Million gallons of NOB—a small fraction of the fuel used by the much larger, grid-connected plants fired on fossil fuels.
6. Unlike animal or vegetable-based Biofuels, no source of oils is grown or harvested for the purpose of creating NOB. This fact is underscored by the fact that of the 80 Million gallons of fats that TRT processes each year, less than 3MM gallons, or 4%, results in NOB.
7. While TRT has not performed a life cycle analysis, we know that the NOB used in our Quincy plant comes from the mature rendering operations of the US Meat Packing Industry and from mature coconut trees in Southeast Asia. Coconuts from these trees are harvested after a minimum of seven years of maturation.
8. No new Coconut plantations are created to produce NOB. The World Coconut production is growing by less than 4% per year and is driven more by the demand for the Copra food portion of the Coconut. In fact, world coconut production is under stress from other competing and higher yielding agricultural crops which can lead to the clearing of entire coconut “forests” for timber harvest and to make land available for low cost residential, commercial and industrial use. .
9. The Coconut oil used at TRT and within the Oleochemical industry is highly refined and very expensive. Historically, Coconut oil is priced at more than 200% of US Tallow. If coconut oil was used today as a 100% fuel substitute, it would cost \$48/MMBTU or roughly four times more than #6 Oil. Given these economics, we and others that use expensive natural oils certainly work to maximize yields within our operation, and minimize the amount of Coconut in our NOB streams.

If you need additional information or wish to discuss this matter in more detail please contact me at (617)745-4284.

Sincerely,

Twin Rivers Technologies Quincy, LLC



Michael J. Glinski,
Director of Regulatory Affairs

CC: Howard Bernstein, DOER
Paul Angelico, TRT
Scott Chatlin, TRT
Bob Cleaves, CleaveCo.
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